

**REPORT/RECOMMENDATION TO THE BOARD OF SUPERVISORS
OF SAN BERNARDINO COUNTY, CALIFORNIA
AND RECORD OF ACTION**

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November 23, 2004

FROM: RONALD D. REITZ
County Counsel

SUBJECT: CLAIMS FOR REFUND OF PAYMENT OF TAX PENALTIES AND INTEREST

RECOMMENDATION: Deny Claims for Refund of Payment of Tax Penalties and Interest Upon Recommendation of Tax Collector.

Lucy Toprakjian (2 claims)
25072 Northrup Drive
Laguna Hills, CA 92653

BACKGROUND INFORMATION: The above claims were referred to the Office of County Counsel. This office referred the claims to the Tax Collector's Office for recommendation. The Tax Collector recommended that the claims be denied. We concur in that recommendation. The subject properties are located in Lake Arrowhead, California.

REVIEW AND APPROVAL BY OTHERS: This item was reviewed by the Office of the Treasurer-Tax Collector (Doug Brogdon, Tax Collection Manager, 387-6350) on October 25, 2004, and the County Administrative Office (Tracy Lindsay, Administrative Analyst, 387-4659) on November 12, 2004.

FINANCIAL IMPACT: None.

SUPERVISORIAL DISTRICTS: All.

PRESENTER: Ronald D. Reitz, County Counsel (387-5459).

Record of Action of the Board of Supervisors

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